

**MINUTES OF THE MEETING OF THE BOARD OF COUNTY COMMISSIONERS HELD AT  
THE RUTHERFORD COUNTY OFFICE BUILDING IN THE COUNTY COMMISSIONERS'  
MEETING ROOM ON SEPTEMBER 21, 2006 AT 8:00 A.M.**

**PRESENT: CHAIRMAN CHARLES HILL  
VICE CHAIRMAN CHIVOUS BRADLEY  
AMANDA KING  
PAUL MCINTOSH  
BRENT WASHBURN**

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<b>CALL TO ORDER</b>
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Chairman Hill called the meeting to order.

<b>PUBLIC HEARING/SCHEDULE OF VALUES, STANDARDS, AND RULES</b>
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Chairman Hill declared the Public Hearing open to listen to comments regarding the Schedule of Values, Standards, and Rules for the 2007 Reappraisal.

Mr. Boyce Abernathy stated that the Schedule of Values had many variables with individual values being left to the individual appraiser. A Schedule of Values should have definite numbers, according to Mr. Abernathy. Typical farm buildings are appraised individually by the appraiser. Unbuildable property has a 75% to 90% reduction with the value being a guess by the appraiser. Property with a derelict building has a 50% to 75% reduction.

Mr. Abernathy also stated that the high prices for which some property is being sold in certain communities means the value of property of county natives will be affected.

Present use value refers to forest land and wasteland. Wasteland is land that cannot be built upon or cultivated. It has no use. Mr. Abernathy asked how wasteland is valued when it is not in present use value. He provided a definition from Polk County but stated that every county addresses this differently.

Mr. Henry Edwards asked for a definition of ad valorem. Vice Chairman Bradley stated that this is a latin term meaning, "from the value."

Mr. Edwards said the General Statutes of North Carolina state that land will be valued at the cash value between a willing buyer and a willing seller. Mr. Edwards has property on which he is being taxed that he cannot use such as land with utility poles, an oxcart that is being used by a neighbor for ingress and egress, and highway right of way.

Mr. Roger Richard provided a list of questions regarding the Schedule of Values for 2007 and asked that they be answered at the next meeting. He said if the Schedule of Values for 2007 is adopted in its present form, he will appeal his values.

Mr. Duncan Edwards called the Board's attention to the land size factor table explaining that factoring in a percentage for smaller parcels could mean these are often valued the same as or higher than larger parcels. He cited figures stating that 91 acres could be valued the same as 100 acres. The percentage has been changed from 1.1 in the old table to 1.35 in the new table. He asked where these figures originated.

He also asked where the values are listed. The range is from \$20 to \$3,000,000 per acre. Why are the values not published in the Schedule of Values if the statutes require sufficient details?

Mr. Edwards then referred to the Use Value Schedule. Agriculture now has four land classes and there is one value for each class. This comes from the state. Rutherford County is made up of mountainous and piedmont. Category 4 is listed as wasteland or non-productive land. Rutherford County does not use the Category 4 for soils and parcels that would appear to be unusable.

Mr. Edwards also asked how a neighborhood is defined and how many neighborhoods are there in Rutherford County. Are townships the same as neighborhoods? If so, how are subdivisions in the same neighborhood valued when one is upscale and one is average. Neighborhoods are listed on the property cards. Is the designation of neighborhoods arrived at from land values or is it computer driven.

Modular homes are not listed according to Mr. Edwards. Will they be valued the same as in the past?

Mr. Edwards said if the Board chooses to pass the Schedule of Values, they will be passing an incomplete schedule.

Mr. Henry Edwards predicted that taxes on highway right of way will be changed in the not-too-distance future.

Chairman Hill declared the public hearing closed.

Chairman Hill said the Board would be looking at how easements are handled.

<b>PUBLIC HEARING\INDUSTRIAL INCENTIVES\UNITED SOUTHERN INDUSTRIES</b>
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Chairman Hill opened the public hearing to listen to comments regarding the granting of industrial incentives to United Southern Industries in the amount of \$31,110,000 over the next seven years depending on the amount of capital investment and jobs created in the 2006-2007 years of operation. The company commits to invest at least \$1,500,000 and to create at least 21 jobs prior the end of calendar year 2007.

Mr. Tom Johnson, Director of the Rutherford County Economic Development Commission, spoke on behalf of the project.

Mr. Todd Bennett of United Southern Industries was present to answer questions.

When no one else wished to speak, Chairman Hill declared the Public Hearing to be closed.

Commissioner McIntosh made a motion to proceed with the proposed incentive package with United Southern Industries which would entail the attorneys drafting the necessary legal document. The motion was seconded by Vice Chairman Bradley and unanimously approved.

<b>ADJOURNMENT</b>
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There being no further business, Commissioner Hill declared the meeting adjourned.

8:54 A.M.      -      Adjourned.

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Chairman, Board of Commissioners

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Vice Chairman, Board of Commissioners

Attest:

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Clerk, Board of Commissioners